IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 14TH MARCH 2007 / 23RD PHALGUNA 1928

WP(C).No. 30761 of 2006(K)

PETITIONER:

M/S.ELITE DISTILERIES & BEVERAGES CO.,
11/481A, KIRALOOR, MUNDOOR P.O.,
THRISSUR-REPRESENTED BY ITS PROPRIETOR,
MR.T.R. VIJAYAKUMAR.

BY ADV. SRI.N.N.SUGUNAPALAN (SR.)
SRI.S.SUJIN

RESPONDENTS:

1. **THE COMMISSIONR OF COMMERCIAL TAXES,**
   GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.

2. **THE DEPUTY COMMISSIONER (APPEALS)**
   DEPARTMENT OF COMMERCIAL TAXES,
   ERNAKULAM.

3. **THE ASSISTANT COMMISSIONER (ASSESSMENT)**
   COMMERCIAL TAXES, SPECIAL CIRCLE, THRISSUR-4.

4. **THE KERALA STATE BEVERAGES**
   (MANFUFACTURING & MARKETING)CORPN.LTD.,
   SASTRA KRIPA OFFICE COMPLEX,
   SASTHAMANGALAM, THIRUVANANTHAPURAM.

5. **STATE OF KERALA, REPRESENTED BY**
   CHIEF SECRETARY, SECRETARIAT,
   THIRUVANANTHAPURAM.

***ADDL.R6 IMPLEADED**

6. **THE KERALA AGRICULTURAL INCOME TAX & SALES TAX**
   APPELLATE TRIBUNAL, ADDITIONAL BENCH,
   PALAKKAD.

*** IS IMPLEADED AS ADDL.RESPONDENT NO.6 AS PER ORDER DT.8.2.07 IN IA. 2045/07.**

BY ADV. SRI.MILLU DANDAPANI
BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ
BY ADV.SRI.K.P.DANDAPANI.(SR)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 14/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.30761/2006

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE ASSESSMENT ORDER FOR THE YEAR 99/2000.

EXT.P2:- COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2000-01.

EXT.P3:- COPY OF THE ASSESSMENT ORDER FOR THE YEAR 01-02.

EXT.P4:- COPY OF THE ASSESSMENT ORDER FOR THE YEAR 02-03.

EXT.P5:- COPY OF THE ASSESSMENT ORDER FOR THE YEAR 03-04.

E.XT.P6:- COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST THE ASSESSMENT ORDER FOR THE YEAR 99-2000.

EXT.P7:- COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 2000-01.

EXT.P8:- COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST ASSESSMENTORD FOR THE YEAR 01-02.

EXT.P9:- COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 02-03.

EXT.P10:- COPY OF THE APPEAL FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 03-04.

EXT.P11:- COPY OF THE STAY PETITION FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 99-2000 BEFORE THIS HONOURABLE COURT.

EXT.P12:- COPY OF THE STAY PETITION FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 2000-01 BEFORE THIS HONOURABLE COURT.

EXT.P13:- COPY OF THE STAY PETITION FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 01-02 BEFORE THIS HONOURABLE COURT.

EXT.P14:- COPY OF THE STAY PETITION FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 02-03 BEFORE THIS HONOURABLE COURT.

EXT.P15:- COPY OF THE STAY PETITION FILED BY THE PETITIONER AGAINST ASSESSMENT ORDER FOR THE YEAR 03-04 BEFORE THIS HONOURABLE COURT.

EXT.P16:- COPY OF THE ORDER PASSED BY THE 2ND RESPECT DT.20.10.06.

EXT.P17:- COPY OF THE COMMUNICATION ISSUED BY THE 3RD RESPONDENT DT.1.11.06.

EXT.P18:- COPY OF THE NOTICE 19.8.06 IN FORM NO.16 REFERRED TO IN EXT.P17.

EXT.P19:- COPY OF THE CLARIFICATION ISSUED BY THE DEPUTY COMMISSIONER OF EXCISE.

EXT.P20:- COPY OF THE INTERIM ORDER DT.9.8.05 WP(C) NO.21230/05.

EXT.P21:- COPY OF THE ORDER IN SLP. NO.19901/05 OF THE HONOURABLE SUPREME COURT.

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EXT.P22:- COPY OF THE ORDER DT.29.11.06 ISSUED BY THE 2ND RESPONDENT.

EXT.P23:- COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 6TH RESPONDENT FOR THE AY 99-2000.

EXT.P24:- COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 6TH RESPONDENT FOR THE AY 2000=-1

EXT.P25:- COPY OF THE APPEAL FILEDBY THE PETITIONER BEFORE THE 6TH RESPONDENT FOR THE AY 01-02.

EXT.P26:- COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 6TH RESPONDENT FOR THE AY 02-03.

EXT.P27:- COPY OF THE IA. FILED BY THE PETITIONER BEFORE THE 6TH RESPONDENT ALONG WITH THE APPEAL FOR 99-2000.

EXT.P28:- COPY OF THE IA. FILED BY THE PETITIONER BEFORE THE 6TH RESPONDENT ALONG WITH THE APPEAL FOR 2000-01.

EXT.P29:- COPY OF THE IA.FILED BY THE PETITIONER BEFORE THE 6TH RESPONDENT ALONG WITH THE APPEAL FOR 01-02.

EXT.P30:- COPY OF THE IA. FILED BY THE PETITIONER BEFORE THE 6TH RESPONDENT ALONG WITH THE APPEAL FOR 02-03.

/TRUE COPY/

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K.BALAKRISHNAN NAIR,J.

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Judgment

In view of the interim order passed by this Court on 13.02.2007, no further orders are required in this Writ Petition and it is accordingly disposed of, making the said interim order absolute. It is made clear that I have not expressed any opinion on the other contentions raised by the petitioner in this Writ Petition. They are kept open. In other words, the disposal of this Writ Petition will not operate as a bar against raising those contentions/reliefs, which are not dealt with in this Judgment.

14.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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